

## ABSTRACT

An object of the present invention is to realize a configuration of decorative sheet, particularly a decorative paper and the like, or a decorative material in which it is adhered, that is: a grain depression is not visible; excellent in scratch resistance, also in contamination resistance; and three-dimensional design can be expressed, at low cost.

For attaining the above-mentioned object, the present invention uses a delustering silica, whose surface is treated with a fatty acid based wax such as stearic acid, as a delustering silica in a decorative material 10 in which a luster adjusting resin layer 2, which is formed of a cross-linked cured material of an ionizing radiation curing resin composition containing a delustering silica, is provided on a base material 1. The luster adjusting resin layer may be formed with an even thickness. However, a convex-concave surface design can be expressed by forming the luster adjusting resin layer partially in a pattern. The luster adjusting resin layer is formed with an ionizing radiation curing resin composition, particularly with no solvent, by a gravure printing or gravure coating using a doctor blade and a gravure plate.